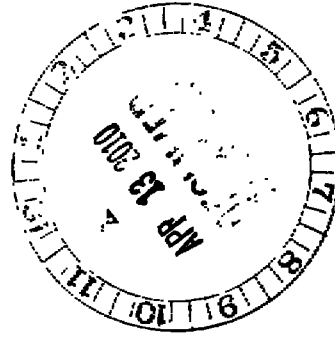


FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588



VIA UPS 2nd DAY AIR

April 9, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001
Re: Documents for Rail Recordation

RECORDATION NO. 29239 FILED

APR 13 '10 -4 00 PM

SURFACE TRANSPORTATION BOARD

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one (1) original and two (2) copies of a Memorandum of Lease Agreement dated November 1, 2009 a primary document as defined in the Board's Rules for the Recordation of Documents. Please file this Memorandum of Lease as a primary document since a Master Lease has not been filed with the Surface Transportation Board. The names and addresses of the parties to the enclosed document are:

Lessor:	First Union Rail Corporation	Lessee:	The International Group, Inc.
	One O'Hare Centre		50 Salome Drive
	6250 N River Road, Suite 5000		Toronto, Ontario
	Rosemont, IL 60018		M1S 2A8 Canada

A description of the railroad equipment covered by the enclosed document is for five (5) insulated tank cars: having FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dufne
Senior Documentation Specialist

Enclosure

(INGR002A)

APR 13 '10 -4 00 PM

ASSGN. NO. INGR002A

SOUTHERN TRANSPORTATION BOARD

MEMORANDUM OF LEASE – RIDER NO. 6, RENEWAL NO. 1

THIS MEMORANDUM OF LEASE (the "Memorandum of Lease") is made and entered into as of November 1, 2009 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and International Group Inc. ("Lessee"), a Pennsylvania corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Car Leasing Agreement dated as of April 21, 2003 (the "Agreement"), as assigned from General Electric Railcar Services Corporation, and Rider No. 6, Renewal No. 1 thereto dated as of November 1, 2009 (the "Rider"), whereby Lessor has agreed to lease to Lessee certain railcars as more particularly described in on Exhibit A attached hereto and subject to the terms, conditions and provisions of the above-mentioned Agreement and Rider which are incorporated herein by reference.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum of Lease to be duly executed by their respective officers duly authorized as of the date and year first above written (and each of the undersigned declares under penalty of perjury that he or she holds the title indicated below and that the execution of this Memorandum was the free act and deed of its corporation).

LESSOR:

FIRST UNION RAIL CORPORATION

Name: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETING

Title: _____

Signature: Richard F. Seymour**LESSEE:**

INTERNATIONAL GROUP INC.

Name: DAVID FAOROTitle: DIRECTOR, SUPPLY CHAINSignature: [Signature]

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Five (5).

DESCRIPTION OF CARS: 23,500 gallon exterior coiled, insulated tank cars.
263 GRL (T106).

CAR NUMBERS: Cars to be remarked from NATX/RTMX to FURX per conversion list below:

NEW		OLD	
MARK/NUMBER		MARK/NUMBER	
FURX	123663	NATX	76979 Completed
FURX	123796	NATX	76104 Pending
FURX	123637	NATX	76803 Pending
FURX	123621	RTMX	12352 Pending
FURX	123771	RTMX	2490 Pending